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From:

Sent: Thursday, January 19, 2012 10:48:11 AM

To:

Cc:

Subject: RE: Request for Advice

If you include gain from the sale of a partnership interest in the partner's stat notice while a concurrent TEFRA proceeding is going on for the sale year, we would have to dismiss the issue from the stat notice proceeding as a premature affected item under GAF v. Commissioner, 114 T.C. 519. See also Bausch & Lomb v. Commissioner issued by the Tax Court this week on the same issue.